

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF OKLAHOMA**

In re:)	
)	
Jeff O. McCracken,)	Case No. 13-15224 NLJ
)	
Christy L. McCracken,)	Chapter 13
)	
Debtors.)	

OBJECTION TO CHAPTER 13 PLAN

COMES NOW the State of Oklahoma, ex rel. Oklahoma Tax Commission (the “OTC”) and hereby objects to the Chapter 13 Plan of the above-referenced Debtors for the following reason(s) to-wit:

1. The Debtor, Jeff O. McCracken, has failed to file **2010, 2011 and 2012** Oklahoma income tax return(s). Until all returns have been filed, the OTC is unable to adequately evaluate whether any Plan currently on file or filed in the future conforms to Bankruptcy Code requirements.

2. Any 2010 through 2012 liability qualifies as an unsecured priority claim pursuant to §507(a)(8)(A)(i) and Bankruptcy Code §§1322(a)(2) and 1325 require that Debtor’s Plan provide for full payment of this liability.

WHEREFORE, the State of Oklahoma, ex rel. Oklahoma Tax Commission objects to the confirmation of the Chapter 13 Plan filed by the Debtors as it is unable to determine if such Plan complies with the Bankruptcy Code.

Respectfully submitted,

OKLAHOMA TAX COMMISSION

/s/Sean R. McFarland
Sean R. McFarland, OBA# 13729
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CERTIFICATE OF MAILING/ELECTRONIC TRANSMISSION

I, Sean R. McFarland, hereby certify that on December 31, 2013, a true and correct copy of the above Objection to Chapter 13 Plan was electronically served using the CM/ECF system to John Hardeman, Chapter 13 Trustee, Monte J. White, attorney for the debtor(s) and the Office of the United States Trustee.

Further, I certify that on December 31, 2013 a true and correct copy of the Objection to Chapter 13 Plan was mailed via U.S. Mail, first class, postage prepaid and properly addressed to the following at the address shown:

Jeff O. McCracken
Christy L. McCracken
10369 US Hwy 62
Elgin, OK 73538

/s/Sean R. McFarland
Sean R. McFarland

Please note that all returns must be received by the Office of the General Counsel